

House Bill 1285 (AS PASSED HOUSE AND SENATE)

By: Representatives Keen of the 179<sup>th</sup>, Hill of the 180<sup>th</sup>, and Lane of the 167<sup>th</sup>

A BILL TO BE ENTITLED

AN ACT

To amend an Act providing for a homestead exemption from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, so as to provide for circumstances when such exemption may continue to be received if the homestead is destroyed but repaired or rebuilt in similar size and value within two years; to provide for a referendum, effective dates, and automatic repeal; to repeal conflicting laws; and for other purposes.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

**SECTION 1.**

An Act providing for a homestead exemption from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of a homestead exceeds the base year assessed value of such homestead approved May 1, 2000 (Ga. L. 2000, p. 4616), as amended, is amended by revising subsection (b) of Section 1 as follows:

“(b) Each resident of the Glynn County School District is granted an exemption on that person’s homestead from Glynn County School District ad valorem taxes for educational purposes in an amount equal to the amount by which the current year assessed value of that homestead exceeds the base year assessed value of the homestead. This exemption shall not apply to taxes assessed on improvements to the homestead or additional land that is added to the homestead after January 1 of the base year. If any real property is removed from the homestead, the base year assessed value shall be adjusted to reflect such removal and the exemption shall be recalculated accordingly. The value of that property in excess of such exempted amount shall remain subject to taxation. In the event the homestead is partially or completely destroyed by a natural disaster or by criminal act of a person other than the owner or member of the owner’s family, the owner shall continue to receive the exemption provided

1 for under this subsection calculated according to the existing base year assessed value  
2 without the need of establishing a new base year assessed value as long as the structure is  
3 repaired or rebuilt in such a manner as to be, in the determination of the board of tax  
4 assessors, of similar size and value as the initial structure within two years of the date the  
5 home was partially or completely destroyed in such disaster."

## 6 **SECTION 2.**

7 Unless prohibited by the federal Voting Rights Act of 1965, as amended, the election  
8 superintendent of Glynn County shall call and conduct an election as provided in this section  
9 for the purpose of submitting this Act to the electors of the Glynn County School District for  
10 approval or rejection. The election superintendent shall conduct that election on the date of  
11 the 2008 presidential preference primary, and shall issue the call and conduct that election  
12 as provided by general law. The election superintendent shall cause the date and purpose of  
13 the election to be published once a week for two weeks immediately preceding the date  
14 thereof in the official organ of Glynn County. The ballot shall have written or printed  
15 thereon the words:

16 "( ) YES Shall the Act be approved which provides that the homestead exemption  
17 from Glynn County School District ad valorem taxes for educational  
18 ( ) NO purposes in an amount equal to the amount by which the current year  
19 assessed value of a homestead exceeds the base year assessed value of such  
20 homestead may continue to be received if the homestead is destroyed but  
21 repaired or rebuilt in similar size and value within two years?"

22 All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring  
23 to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on  
24 such question are for approval of the Act, Section 1 of this Act shall become of full force and  
25 effect immediately. If the Act is not so approved or if the election is not conducted as  
26 provided in this section, Section 1 of this Act shall not become effective and this Act shall  
27 be automatically repealed on the first day of January immediately following that election  
28 date. The expense of such election shall be borne by Glynn County. It shall be the election  
29 superintendent's duty to certify the result thereof to the Secretary of State.

## 30 **SECTION 3.**

31 Except as otherwise provided in Section 2 of this Act, this Act shall become effective upon  
32 its approval by the Governor or upon its becoming law without such approval.

## 33 **SECTION 4.**

34 All laws and parts of laws in conflict with this Act are repealed.